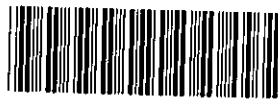
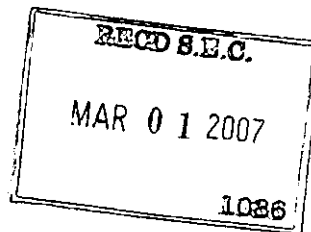




**AMERICAN
STOCK EXCHANGE***
Equities Options ETFs



07045339



American Stock Exchange
85 Trinity Place
New York, NY 10006-1872

March 1, 2007

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

This is to certify that on February 22, 2007 the American Stock Exchange LLC (the "Exchange") received from Churchill Ventures Ltd. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units

Common Stock, par value \$0.001 per share

Warrants to purchase Common Stock

We further certify that the above-described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Jamie Patturelli
Associate Director
Listing Qualifications Department

PROCESSED

MAR 05 2007

**THOMSON
FINANCIAL**

cc: Herbert Scholl

END

DR